

APPROVES OF TAX COMMISSION

Dean Isidor Loeb Says Missouri Assessments Should be Uniform.

Uniformity in the assessment of property for taxation purposes under the present system was declared to be impossible in an address in St. Louis last week by Dean Isidor Loeb of the University of Missouri, according to the St. Louis Papers. He endorsed the idea of a tax commission.

"The constitution commands uniformity in taxation," Doctor Loeb said. "Too many people think that uniformity in taxation is realized if there is uniformity in the tax rate, but the principle of uniformity is violated unless the assessment is uniform throughout the state."

"The assessments are made by the local assessors. The law does not require that assessors shall possess any special qualifications for their work or any special training or knowledge of taxation. County boards of equalization are comprised of men of the same characteristics. It is not surprising under these conditions that not much has been accomplished toward equalization of assessments."

"The state board of equalization was created to equalize the assess-

ment as between counties and the members of this board lack both the information and the special qualifications necessary to properly do the work.

"It is not surprising that the whole system for determining the valuation of property has broken down."

"How can local assessors, for instance, determine the value of public property? A state tax commission would have facilities for determining such values. Tax commissions and public service commissions would co-operate in this work and the two commissions would provide a source of information for local assessors."

"A state tax commission should be vested with authority to go into any county and make assessments. It is seldom necessary to use this power, where it is conferred."

Student Goes to Try Out for Work.

Joseph G. Schreiner, Jr., a student in the College of Arts and Science, left for Milwaukee Monday, after receiving a telegram from a chemical house to come at the company's expense. Mr. Schreiner had been corresponding with the company for some time about employment. His home is in St. Louis.

HIGH PRICES CHECKED BY MERCHANTS HERE

Report Shows That Columbia Retailers Hold Down Cost of Living.

DIVIDE THEIR PROFIT

Table Indicates an Increase in Local Sales, Stocks, and Net Gains.

In spite of the fact that the people of Columbia had to pay more for the necessities of life in 1916 than in 1915, retailers of this city did not contribute materially to the high cost of living, for their profits did not increase in proportion to the increase in their sales, as is shown by the annual report of the merchandising research committee of the Associated Advertising Clubs of the World, just received here.

The report indicates that the retailer had to pay even a higher price for the goods he sold, proportionately, than he received from the public. He divided his profits with the customer.

The table shows increases (stated in percentages) in sales, advertising, stock and net profits in representative Columbia stores in the several lines investigated, except where a figure is preceded by a minus sign, when it indicates a decrease.

It must be borne in mind that an increase or decrease in net profits does not mean the variation was that much of the gross sales of the merchant. For example, if a merchant reported an increase of 5 per cent in net profits, he meant that his profits had increased 5 per cent over the same period of the year before. In other words, if his profits in a given period were \$100, and he increased them 5 per cent, they were \$105 in 1916.

Except in the column describing the condition of collections, all figures are for the index month of November, 1916, as compared with the same month of 1915. In the case of collections, the figures represent the percentage of accounts on the books of the retailers on October 31 which were collected during November. The table follows:

	Columbia, Mo.									
Dept.	Stores	Gro.	Clo.	Hdw.	Drug	Jew.	Av.	Gen'l.		
Sales	17	4	9	10	9	6	8	1		
Adv.	3	-20	-7	17	0	17	1	1		
Stock	22	22	7	5	3	12	12	1		
Profit	19	7	1	2	3	9	7	1		
Col.	60	21	39	75	65	50				

R. C. JOURNEY IN CAPITAL

M. U. Instructor On Leave of Absence From the University.

R. C. Journey, instructor in political science in the University, has been temporarily excused from his work in the University to take charge of the legislative reference work during the Forty-ninth Assembly at Jefferson City. Mr. Journey is working under the direction of the Missouri State Library Commission. His work as reference librarian consists of preparing a weekly digest of bills presented for the guidance of the legislators, collecting data on proposed measures and assisting in drafting bills to be introduced.

In addition to his work as librarian, Mr. Journey is making a digest of the laws of all states on convict labor and taxation, both of which are leading issues of the present assembly.

Mr. Journey, as secretary-treasurer of the Missouri City Manager League, is also working for the passage of the proposed law allowing the adoption of this form of municipal government by cities of the third class in Missouri.

Former Student to Buy Cattle.

L. A. Sloan of Sloan, Ark., a former student in the College of Agriculture, was in Columbia yesterday. He was on his way to Fayette, where he will buy black Aberdeen Angus cattle at the Blackwell stock farm. Mr. Sloan owns a large cattle ranch at Black River, Ark., and says there is unusual activity among cattle farmers in that locality. Wild turkeys still run at large near Black River, and the timber land can be bought for \$3 an acre.

Debate Try-Out Postponed.

The preliminary try-out for the debating squad, dated for January 12, have been postponed until February 5. This action was taken by the debating board after realizing that the approaching final examinations would prevent many students from entering the contest.

J. C. Harmon, '16, Is Married.

The marriage of J. C. Harmon, a 1916 graduate of the School of Education, to Miss Yancey of Waverly, Mo., took place during the holidays at Waverly. They will live at Moberly, where Mr. Harmon is principal of the high school.

Refrigeration Work Is Explained.

"Refrigeration" was the subject of James R. Wharton, instructor in mechanical engineering, at the Engineers' Club last night. Mr. Wharton gave a short history of refrigeration and illustrated its development with stereopticon views. Slides were shown of several large plants.

M. U. Boxer to Fight Again.

J. Tyler Weltmer, a former student in the University, is scheduled to meet Harvey Thorpe of Kansas City in a boxing match at Joplin next Monday night. Weltmer fights under the professional name of Tyler Thomas.

CLASSIFIED ADVERTISING

Half a Cent a Word a Day.

ROOMS WANTED

WANTED: If such a thing is to be had in this town—by a professional man who does his work in his office, a comfortably furnished room in a private residence. Willing to pay good money for a good room. Address "Professional" care of The Missourian. P. 110-112.

ROOM AND BOARD

Rooms and board for two girls. Mrs. Murphy, 610 College. Phone 645. M. 64-70-11.

FOR RENT: Rooms for second semester. For girls, also board for men and women. 1209 Paquin. Telephone 1206 White. C. 106-112.

ROOMS FOR RENT

FOR RENT: Two second floor rooms. Rent reduced. At 201 S. Sixth. E. 108-11.

FOR RENT: Three nicely furnished rooms for rent in modern house for men. One half block from Cafeteria. Call at 513 South 6th St. or Phone 1102 White. G. 108-11.

FOR RENT: One-half of room in new, modern house. Phone 1244 White. 402 Conley. W. B. P. 109-11.

FOR RENT: Three rooms for girls in new modern house. 615 Lee St. or call 1194 Green. M. 108-11.

FOR RENT: Three room apartment on first floor. 717 Missouri avenue. Call 614 Red. M. H. 107-110.

FOR RENT: Two connecting rooms, furnished or unfurnished for light house-keeping. 913 Locust, Telephone 1156 Red. G. 107-11.

FOR RENT: To men, a southeast room, steam heat. 714 Missouri avenue. Phone 1010 Red. K. 103-11.

MISCELLANEOUS

FARM WANTED

Wanted, to hear from owner of good farm for sale. State cash price and description. D. F. Bush, Minneapolis, Minn. D. 100-110.

TEACHERS WANTED

"Teachers wanted for our varied calls. Missouri Teachers' Agency, Kirksville, Missouri." 70-M. T. A. U.

FOR SALE

FOR SALE: 80 acre farm. Four miles north of town, one mile off gravel road. Two room house. Land lays well. \$2500. See A. M. Schwabe, Exchange Bank Bldg. S. 107-112.

LOST AND FOUND

LOST: Medium-gray double breast overcoat with velvet collar, patch pockets, and plain box back. Was removed by mistake or intent from cloak room of General Library Thursday evening. Finder notify "A" Care Missourian. Reward for its recovery and no questions asked. A. 110-113.

FOUND: Child's blouse on Hitt street. Call Missourian office. B. 110-112.

LOST: A purse containing between ten and fifteen dollars, lost Saturday morning, Jan. 6th, on Rollins St. or between Rothwell Gymnasium and Wabash Depot. Finder please return to B. R. Brown, 703 Hitt, Phone 833, and receive reward. B. 108-110.

LOST: Between Academic Hall and Biology Bldg. a black card case containing money and cards. Reward. Return to Missourian office. W. 108-110.

LOST: Friday, between Academic Hall and Biology Building, black card case containing money and cards. Reward. Return to Missourian office. S. 110.

LOST: Large flat button from a coat. Has gray center with black rim. Lost near Wabash Station. Phone 330, or leave at Missourian office. S. 107-110.

LOST: Gold bracelet, on December 21st. Please phone 1125 Red. Return. N. 109-112.

NOTICE TO THE PUBLIC

In view of the heavy increase in the cost of all raw material and in order to maintain the standard and recognized superiority of Vandiver's "Frozen Gold," it has been necessary to increase the price to the dealer twenty cents per gallon.

"Frozen Gold" is produced on the farm—the finished product of a herd of Jersey cows which are tested once a year by the state veterinarian. We have never had a case of tuberculosis on the farm.

The milk as it comes from the cows is separated—the skimmed milk being fed to hogs and calves and the cream cooled down at once to 35 degrees and placed in a cold storage room where it remains until ready for freezing. After freezing it is placed in steel cans with a sanitary paper liner which eliminates any possibility of ptomaine poison by coming in contact with the metal can.

It is your desire and your privilege to know about the sanitation of the things you eat. Ice cream properly produced from the cow to the customer is a most healthful as well as delicious food, winter and summer. Eat all the Frozen Gold you want. It is good for you.

Visitors are welcome at our farm at all times.

Very truly yours,
D. V. VANDIVER.

S-10c

HALL THEATRE

TONIGHT

Cleo Madison

In Rex Ingram's Emotional Play

"The Chalice of Sorrow"

Coming Tomorrow

Bessie Barriscale

In

"Not My Sister"



KEEPIN' cool under fire
shows a good soldier—an
good tobacco.

VELVET'S smoothness
—and coolness—is largely
the result of its two
years' Natural Ageing.

Velvet Joe

MURAD

THE
TURKISH
CIGARETTE

Everywhere
Why?



FIFTEEN
CENTS

REMEMBER—
Turkish tobacco is
the world's most
famous tobacco
for cigarettes.

Judge for yourself—
compare Murad with any
25 Cent Cigarette

Smargyos Makers of the Highest
Grade Turkish and
Cyprian Cigarettes
in the world

PAPER GOING DOWN

On next Friday and
Saturday we will sell
our Louisine Pound
Paper for

25c a lb.

2 Packages Envelopes
25c

This is your chance to get a high
price paper cheap.

The Missouri Store

Columbia Theater

ALWAYS A GOOD SHOW

TONIGHT and THURSDAY

Anita King and Thos. Meighan

In

"The Heir to the Hoorah"

This is a western play, in which three Bachelors,
owners of a mine cast lots as to which shall get married,
it falls on the younger. It so happens that an
Eastern society girl arrives in the mining town just
when the young fellow has given up his search.

Matinee 3 p. m.

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is one of the many steps
in printing. Regardless of
the beauty of design poor
presswork and an ignorance
of ink will give to a job the
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